

## 2000 Legislation Affecting the Hospital Gross Earnings Tax

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**PURPOSE:** This Special Notice summarizes 2000 legislation affecting the hospital gross earnings tax.

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**EFFECTIVE DATE:** Calendar quarters beginning on or after April 1, 2000.

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**STATUTORY AUTHORITY:** Conn. Gen. Stat. §12-263b, as amended by 2000 Conn. Pub. Acts 170, §9.

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### **HOSPITAL GROSS EARNINGS TAX REPEALED:**

With respect to calendar quarters beginning on or after April 1, 2000, the hospital gross earnings, as defined in Conn. Gen. Stat. §12-263a(7), of a hospital shall not be subject to the hospital gross earnings tax imposed under Chapter 211a of the Connecticut General Statutes.

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**RETURN FOR SUBSEQUENT QUARTER TO BE DISREGARDED:** Any hospital receiving **Form OP-369, Hospital Gross Earnings Tax Return**, for the calendar quarter ending on June 30, 2000, should disregard it.

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**EFFECT ON OTHER DOCUMENTS:** None affected.

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**EFFECT OF THIS DOCUMENT:** A Special Notice is a document that announces a new policy or practice in response to changes in State or federal laws or regulations or to judicial decisions. A Special Notice

indicates the Department's informal interpretation of Connecticut tax law and may be referred to for general guidance by taxpayers or tax practitioners.

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### **FOR FURTHER INFORMATION ON HOSPITAL GROSS EARNINGS TAX:**

For information about the hospital gross earnings tax, please call the Excise/Public Services Subdivision at **860-541-3225** between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

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### **FOR FURTHER INFORMATION ON OTHER CONNECTICUT TAXES:**

If you have questions about other Connecticut taxes, please call the Department of Revenue Services during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
  - **860-297-5962** (from anywhere).
  - **TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.
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**FORMS AND PUBLICATIONS:** Forms and publications are available all day, seven days a week:

- **Internet:** preview and download forms and publications from the DRS Web site:  
**[www.drs.state.ct.us](http://www.drs.state.ct.us)**
  - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu
  - **Telephone:** Call **1-800-382-9463** (toll-free from within Connecticut), or **860-297-4753** (anywhere) and select **Option "2"** from a touch-tone phone.
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